

CHAPTER 10 — PRIOR YEAR (LATE REPORTED EARNINGS) ADJUSTMENTS

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1000 Statutory Basis

Wis. Stat. § 40.06 (5),

“Whenever it is determined that contributions...were not paid in the year when due, the amount to be paid shall be determined at the employee and employer contribution...rates in effect when the payment should have been made and increased by interest at the effective rate which would have been credited if the amount had been paid and deposited in the accumulation reserves of the fixed annuity division...at the time the contributions ...were due.”

Both the employer and the employee may be liable for back payments. The employer collects from the employee the amount which the employer would have had deducted from their paychecks if the amounts had been paid when due, plus the corresponding interest. The employer may elect instead to pay part or all of the employee amounts. The employer remits any amount collected to the Department together with the balance of the amount owed.

1001 Time Restrictions on Prior Year Adjustments

Please note that time restrictions may apply to changing employee’s employment category, crediting WRS service when none previously was reported and correcting previously reported service, earnings and/or contributions.

Wis. Stat. § 40.06 (1) (e) 1, (Refer to Subchapter 309 for specific exceptions, time restrictions and additional information.)

"An employee may appeal a determination under Wis. Stat. § 40.06 (1) (d), including a determination that the employee is not a participating employee, to the board by filing a written appeal with the board. An appeal under this paragraph does not apply to any service rendered more than 7 years prior to the date on which the appeal is received by the board. The board shall consider the appeal and mail a report of its decision to the employee and the participating employer or state agency." (Emphasis added).

Wis. Stat. § 40.08 (10) (Refer to Subchapter 310 for specific exceptions, time restrictions and additional information.)

"Service credits granted and contribution, premium and benefit payments made under this chapter are not subject to correction unless correction is requested or made prior to the end of seven full calendar years after the date of the alleged error or January 1, 1987, whichever is later, unless the alleged error is the result of fraud or unless another limitation is specifically provided by statute. This subsection does not prohibit correction of purely clerical errors in reporting or recording contributions, service and earnings." (Emphasis added).

1002 Completion of Prior Year Adjustments on the Employee Transaction Report

All prior year adjustments for reporting errors, category changes, retroactive payments, grievance/reinstatement settlements and refunds must be submitted on an *Employee Transaction Report* (ET-2533) or electronic media. See Chapter 12 for field specifications for electronic media reporting. Letters are not acceptable for reporting prior year adjustments.

Send no contributions with your *Employee Transaction Reports*. Interest accrual stops when ETF receives the report. Upon receipt of the *Employee Transaction Reports*, ETF will generate an invoice (or statement). Invoices are generated once a month normally around mid-month. The invoice which is mailed to the employer indicates:

- The amount owed, or
- The amount to be refunded, or
- A zero balance.
- How to remit the appropriate amount or subtract the amount from remittances, or
- The due date in order to avoid additional interest charges.

Complete the following areas of the *Employee Transaction Report* (ET-2533) when you are sending in prior year adjustments:

A. REPORT DATE

Enter the date MM/DD/CCYY you send the report to ETF.

B. PAGE NUMBER

Enter page numbers for multiple page reports.

C. EMPLOYER IDENTIFICATION NUMBER (EIN)

Enter your EIN (XXXX-XXX) as shown on your *WRS Monthly Retirement Remittance Report* (ET-1515).

D. EMPLOYER NAME

Enter your employer name as shown on your *WRS Monthly Retirement Remittance Report* (ET-1515).

E. SOCIAL SECURITY NUMBER

Enter the employee's Social Security number.

F. NAME/ADDRESS

Enter the employee's last name, first name and middle initial. Do not include an address.

G. EMPLOYMENT CATEGORY

Enter a two-digit employment category in the "Emp Cat" column for each employee listed. See Chapter 3 for detailed explanation of codes.

<u>Code</u>	<u>Category</u>
00	General Employee
01	Court Reporter
02	State Executive Retirement Plan
03	Protective With Social Security
04	Protective Without Social Security
05	Supreme Court Justice
06	Legislator or State Constitutional Officer
07	Appellate Judge
08	Circuit Court Judge
09	Local Elected Official
10	Teacher
11	State Executive Retirement Plan Teacher
12	Educational Support Personnel

H. ACTION CODE

See subchapter 1003 for valid Action Codes and required data elements. (Also see examples in Subchapter 1004).

I. TERMINATION/ACTION DATE

Use 12/31/CCYY of the prior year being adjusted.

J. JANUARY TO JUNE HOURS AND EARNINGS FOR
TEACHERS/JUDGES/EDUCATIONAL SUPPORT PERSONNEL

Only report the fiscal year hours and/or earnings for teachers, judges or educational support personnel (categories 05, 07, 08, 10, 11, and 12 only).

NOTE: If correcting previously submitted data, enter only the difference of what was originally reported and what should have been reported.

K. HOURS AND EARNINGS FOR CALENDAR YEAR TO DATE

Enter the hours and/or earnings for January 1 through December 31 of the year being reported. This applies to all employees.

NOTE: If correcting previously submitted data, enter only the difference between what was originally reported and what should have been reported.

L. DEDUCTED FROM EMPLOYEE - EMPLOYEE PAID REQUIRED CONTRIBUTIONS

Enter the amount of money **actually paid by the employee**. This amount can never exceed the maximum Employee Required Contribution for the category reported. Do not include the amount of Employee Required Contributions paid by the employer or the amount paid for the Benefit Adjustment Contribution. (See M. below.)

NOTE: When correcting previously submitted data, enter only the difference between what was originally reported and what should have been reported.

M. DEDUCTED FROM EMPLOYEE - EMPLOYEE PAID BENEFIT ADJUSTMENT CONTRIBUTION

Enter the amount of money **actually paid by the employee**. This amount can never exceed the maximum Benefit Adjustment Contribution for the category reported. Do not include the amount of Benefit Adjustment Contributions paid by the employer or the amount deducted for the Employee Paid Required Contribution. (See L. above.)

NOTE: When correcting previously submitted data, enter only the difference between what was originally reported and what should have been reported.

N. EMPLOYER AGENT SIGNATURE

The WRS designated agent must sign the report to certify its content. The signature is required on the first page only of the report. If reporting electronically, the agent must sign the electronic transmittal report.

O. PREPARED BY AND TELEPHONE NUMBER

Enter the full name and telephone number of the person who can answer questions concerning the information on your report. This information is required on the first page only.

P. DATE

Enter the date (MM/DD/CCYY) you completed the report.

1003 Prior Year Action Code Descriptions and Reporting Requirements

- 22 Used to report hours, earnings and/or employee-paid contributions which result from a grievance or which result from an employee being reinstated to a position due to an appeal. Include a copy of the award portion/settlement with the transaction report. Refer to Chapter 13 for details.
- 23 Used to report retroactive earnings which result from a contract settlement. Contact the Employer Communication Center at (608) 264-7900 to request a pre-printed list of employees.

- 24 Used to correct previously reported hours only.

- 25 Used to report hours, earnings and/or employee-paid contributions for military service under USERRA. (See Chapter 22 for additional information.)

- 27 Used to subtract the amount of earnings and corresponding hours and/or employee paid contributions if applicable. This code is also used to report subtractions to employee-paid contributions only.

- 28 Used to report a prior year employment category change.

- 29 Used to add the amount of earnings and corresponding hours and/or employee-paid contributions if applicable. This code is also used to report additions to employee-paid contributions only.

Prior Year Adjustment Reporting Field Requirements

KEY: Shaded Area for Employment Categories 05, 07, 08, 10, 11, and 12 <u>ONLY</u> R = Required I = If Applicable Blank =Do not include anything	Action Code						
	22	23	24	25	27	28	29
Report Date	R	R	R	R	R	R	R
Social Security Number	R	R	R	R	R	R	R
Name (Last, First, Middle Initial)	R	R	R	R	R	R	R
Employment Category	R	R	R	R	R	R	R
Action Code	R	R	R	R	R	R	R
Action Date	R	R	R	R	R	R	R
Last Earnings Date				R			
New Employment Category							
Teachers/Judges/Educational Support Jan – June Hours	I		I	I	I	I	I
Teachers/Judges/Educational Support Jan – June Earnings	I	I		I	I	I	I
Calendar Year Hours	R		R	R	I	R	I
Calendar Year Earnings	R	R		R	I	R	I
Employee Paid EERC	I	I		I	I	I	I
Employee Paid BAC	I	I		I	I	I	I
Additional Contributions							

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1004 Examples of Prior Year Adjustments

The following examples of prior year adjustments are to assist you in processing earnings, hours, and employee paid contribution adjustments. There is an explanation of each situation and an example showing how to complete the *Employee Transaction Report*.

Example 1 Grievance Settlement

EMPLOYEE TRANSACTION REPORT									
Department of Employee Trust Funds WISCONSIN RETIREMENT SYSTEM P.O. Box 7931 — Madison, WI 53707-7931				Report Date (MM/DD/CCYY) 08/08/1998		Page No. 69-036 1111-111		Employer Identification No. 69-036 1111-111	
Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.									
School District A									
TEACHERS/CLASSICAL SUPPORT PERSONNEL ONLY 12/31/96 THRU 12/31/97									
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp. Cat.	Termination/ Action Code	Last Earnings Date (MM/DD/CCYY)	New Emp. Code	Hours of Service	EARNINGS Dollars	EARNINGS Cents	Calendar Year to Date Hours of Service	EARNINGS Dollars
SS#									
111-11-1111 Andrews, Arthur	10	22	12/31/1997					400.00	8200 00
SS#									
111-11-1111 Andrews, Arthur	10	22	12/31/1996					320.00	6300 00
SS#									
SS#									
SS#									
SS#									

Complete an *Employee Transaction Report* with **Action Code 22** using 12/31/CCYY as the action date for each year that hours, earnings, and any employee paid contributions are being reported. In this example 12/31/1996 and 12/31/1997 are the action dates for both prior years that hours and earnings are reported; and

Submit a complete copy of the grievance/settlement agreement with the *Employee Transaction Report* completed above. See Chapter 13 for more information on reinstatement awards and other settlements.

Understand that Wis. Stat. § 943.355 provide criminal penalties for knowingly making false or fraudulent claims on this form, and hereby certify that to the best of my knowledge and belief, the above information is true and correct.

Employer Agent Signature

Prepared by

Telephone No.

Date (MM/DD/CCYY)

DATE TOTALS

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

Contract Settlement for Teachers for Current and Prior Years

Example 2

Step 1

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 — Madison, WI 53707-7931

**EMPLOYEE
TRANSACTION REPORT**

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY) 10/05/1998		Page No. 69-036 2222-222		Employer Identification No. 69-036 2222-222	
Employer Name School District B					
TEACHERS/DOES EDUC SUPPORT PERSONNEL ONLY 1-1-XX THRU 6-30-XX					
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code
222-22-2222 Andrews, Arthur	10	23	12/31/1997		
Hours of Service			EARNINGS Dollars	EARNINGS Cents	
			1400	00	
Deducted from Employee Employer Required Contribution Dollars			14	00	
Benefit Adjustment Contribution Dollars					
Adm. Code 7 X if yes					

Step 2

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 — Madison, WI 53707-7931

**EMPLOYEE
TRANSACTION REPORT**

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY) 10/05/1998		Page No. 69-036 2222-222		Employer Identification No. 69-036 2222-222	
Employer Name School District B					
TEACHERS/DOES EDUC SUPPORT PERSONNEL ONLY 1-1-XX THRU 6-30-XX					
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code
222-22-2222 Andrews, Arthur	10	00	12/31/1998		
Hours of Service			EARNINGS Dollars	EARNINGS Cents	
			680.00	28,159	00
Deducted from Employee Employer Required Contribution Dollars			135	40	
Benefit Adjustment Contribution Dollars					
Adm. Code 7 X if yes					

- Complete an *Employee Transaction Report* with **Action Code 23** using 12/31/1997 as the action date for the prior year being reported. You may call the Employer Communication Center at (608) 264-7900 for a pre-printed list of employees' names and Social Security numbers to report these prior year earnings. Use a separate line for each prior year being reported.
- Add current year (1998) earnings to your next *WRS Monthly Retirement Remittance Report* (ET-1515) in the teacher employment category 10 and report these amounts as earnings on the annual transaction report due at the end of the current year. Do not include current year earnings on the Employee Transaction Report using 23 as the action code.

- Complete an *Employe Transaction Report* with **Action Code 23** using 12/31/1996 and 12/31/1997 as the action dates for each year being reported. Use a separate line for each prior year being reported

Hours were incorrectly reported in a prior year

Example 4

Report Date (MM/DD/CCYY) 05/19/1998	Page No. 69-036 4444-444	Employer Identification No. 69-036 4444-444
Employer Name Birch Creek Village		

EMPLOYEE TRANSACTION REPORT

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 — Madison, WI 53707-7931
Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	TEACHERS/DOES/SENIO. SUPPORT PERSONNEL ONLY 1-1-XX THRU 6-30-XX		Calendar Year to Date		Deducted from Employee		Adm. Contr.? X if yes
						Hours of Service	EARNINGS Dollars	EARNINGS Cents	Hours of Service	EARNINGS Dollars	Employee Required Contribution Dollars	
SS# 444-44-4444 Daniels, David	00	24	12/31/1997									
SS#												
SS#												
SS#												
<p>An employee's earnings were correctly reported, but hours were incorrectly reported for a prior year. Submit an <i>Employee Transaction Report</i> with Action Code 24 and 12/31/CCYY as the action date for each year being corrected.</p> <p>You must:</p> <ul style="list-style-type: none"> • Report only the difference between incorrectly reported hours and the correct hours. For example, if an employee's hours were reported as 1350, but should have been 1500, report 150 hours. 												
SS#												
SS#												
<p>Understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent claims on this form, and hereby certify that to the best of my knowledge and belief, the above information is true and correct.</p>												
Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)	<p>If the employee has additional contributions, X this box and attach the <i>Additional Contributions Report</i> form ET-2535 showing the contribution amounts.</p>								

Hours, earnings and employee paid contributions were over-reported

Example 5

<p>EMPLOYEE TRANSACTION REPORT</p> <p>Department of Employee Trust Funds WISCONSIN RETIREMENT SYSTEM P.O. Box 7931 — Madison, WI 53707-7931</p> <p>Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.</p>										Report Date (MM/DD/CCYY) 06/09/1998	Page No. 69-036 5555-555	Employer Identification No. 69-036 5555-555					
Employer Name Deer Creek Village										TEACHERS/ADMINISTRATIVE SUPPORT PERSONNEL ONLY 1-100 THRU 6-30-XX		Calendar Year to Date		Deducted from Employee		Addl. Cont.?	
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Action Code	Termination/Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	Hours of Service	EARNINGS Dollars	EARNINGS Cents	Hours of Service	EARNINGS Dollars	EARNINGS Cents	Employee Required Contribution Dollars	Employee Required Contribution Cents	Benefit Adjustment Contribution Dollars	Benefit Adjustment Contribution Cents	Adm. Cont.?	
555-55-5555 Evans, Eve	00	27	12/31/1997			-50.00				-400	00	-8	00				
SS#																	
SS#																	
SS#																	
SS#																	
SS#																	
SS#																	
<p>An employee's hours, earnings and employee paid employee required contributions were over-reported for 1997. You must:</p> <ul style="list-style-type: none"> Submit an <i>Employee Transaction Report</i> with Action Code 27 and 12/31/1997 as the action date. Report only the difference in hours, earnings, and employee paid contributions columns that will correct the employee's record. 																	
<p>Understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent statements or records, and hereby certify that to the best of my knowledge and belief, the above information is true and correct.</p>										<p>DATE</p>		<p>TELEPHONE NO.</p>		<p>DATE (MM/DD/CCYY)</p>		<p>ET-2533 showing the contribution amounts.</p>	

Employee works less than 30 calendar days

Example 8

Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP		Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	TEACHERS/ADMINISTRATIVE SUPPORT PERSONNEL ONLY 1-1-XX THRU 6-30-XX		Calendar Year to Date		Deducted from Employee		Adm. Contr.? X if yes	
							Hours of Service	EARNINGS Dollars	EARNINGS Cents	Hours of Service	EARNINGS Dollars	Employee Required Contribution Dollars	Benefit Adjustment Contribution Dollars	
888-88-8888 Harper, Helen		00	27	12/31/1998			-120.00	-1400	00	-14	00			
888-88-8888 Harper, Helen		00	03	10/30/1998										

WRS Monthly Retirement Remittance Reports are already filed. Take the following action:

Because earnings, hours and employee paid contributions have been reported and contributions paid, you must request a refund. To do this, on a separate line of the transaction report, subtract all reported hours, earnings and any employee paid contributions using an **Action Code 27** and 12/31/1998 as the action date for the year of the refund.

Prepare an entry on the same report with **Action Code 03** to terminate the account and use the actual termination day October 30, 1998 as your action date.

Employee is a rehired annuitant enrolled in error

Example 9

<p>Department of Employee Trust Funds WISCONSIN RETIREMENT SYSTEM P.O. Box 7931 — Madison, WI 53707-7931</p> <p>Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.</p>												
<p>EMPLOYEE TRANSACTION REPORT</p>				<p>Report Date (MM/DD/CCYY) 02/05/1999</p>		<p>Page No. 69-036 9999-999</p>		<p>Employer Identification No. 69-036 9999-999</p>				
<p>City B</p>				<p>Employer Name</p>								
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	TEACHERS/DOES NOT SUPPORT PERSONNEL ONLY 1-1-00 THRU 5-30-00		Calendar Year to Date		Deducted from Employee		Add'l. Carr.? X1 yes
						Hours of Service	EARNINGS Dollars	EARNINGS Dollars	Hours of Service	EARNINGS Dollars	Employee Required Contribution Dollars	
SS# 999-99-9999 Irving, Iris	00	27	12/31/1998			-120 00		-1400 00		-14 00		
SS# 999-99-9999 Irving, Iris	00	03	07/10/1998									

an WRS Enrollment, not realizing
WRS Monthly Retirement Remittance Reports are already

Because the earnings, hours and employee paid contributions have been reported and contributions paid, you must request a refund. To do this, on a separate line of the transaction report, subtract all reported hours, earnings and any employee paid contributions using an **Action Code 27** and 12/31/1998 as the action date for the year of the refund.

Prepare an entry on the same report with **Action Code 03** to terminate the account and use the original enrollment date of July 10, 1998 as the action date.

Employee changed employment categories in a prior year and the change was never reported to ETF

Example 10

Step 1

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

**EMPLOYEE
TRANSACTION REPORT**

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY) 09/07/1998				Page No. 69-036 1010-101		Employer Identification No. 69-036 1010-101	
City of Benjamin							
EMPLOYER NAME							
City of Benjamin							
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Termination/ Action Code	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	EARNINGS		Calendar Year to Date Hours of Service	Deducted from Employee Employee Required Contribution Dollars
				Dollars	Cents		
101-01-0101 Jefferson, James	00 28	12/31/1996				-1,140.00	-30,400 : 00
101-01-0101 Jefferson, James	03 28	12/31/1996				+1140.00	+30,400 : 00
101-01-0101 Jefferson, James	00 28	12/31/1997				-1,940.00	-35,000 : 00
101-01-0101 Jefferson, James	03 28	12/31/1997				+1,940.00	+35,000 : 00

Step 2

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

**EMPLOYEE
TRANSACTION REPORT**

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY) 09/07/1998				Page No. 69-036 1010-101		Employer Identification No. 69-036 1010-101	
City of Benjamin							
EMPLOYER NAME							
City of Benjamin							
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Termination/ Action Code	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	EARNINGS		Calendar Year to Date Hours of Service	Deducted from Employee Employee Required Contribution Dollars
				Dollars	Cents		
101-01-0101 Jefferson, James	00 01	04/30/1996					

Complete a *WRS Enrollment* (ET-2316) to enroll the police officer in employment category 03 on May 1, 1996. The *WRS Enrollment* form must be sent with the *Employee Transaction Report* as described below.

Complete an *Employee Transaction Report* with **Action Code 28** and 12/31/CCYY of the year to be corrected. Action Code 28 requires two entries for each year you are correcting:

- First, on line one enter the old employment category code and subtract the previously reported hours, earnings and employee paid contributions if applicable.
- Next, on the second line enter the new category code to add the hours, earnings and employee paid contributions if applicable.

NOTE: In this example there are two years being corrected: two lines using action date 12/31/1996 and two lines using action date 12/31/1997.

Complete an entry on the *Employee Transaction Report* terminating the employee from the old employment category. Use **Action Code 01** and the day **prior** to the effective date of the new employment category as the action date. In this example you would use April 30, 1996 to terminate the employee in general employment category 00.

Employee was under-reported on a previous report

Example 11

Report Date (MM/DD/CCYY)
10/08/1999

Page No.

69-036 1111-000

Employer Name
City of Eugene

**EMPLOYEE
TRANSACTION REPORT**

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 — Madison, WI 53707-7931
Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	TEACHERS/EDUCATION SUPPORT PERSONNEL ONLY 1-XXX-THRU 6-30-X		Calendar Year to Date		Deducted from Employee		Addl. Contr? X if yes
						Hours of Service	EARNINGS Dollars Cents	Hours of Service	EARNINGS Dollars Cents	Employee Required Contribution Dollars Cents	Benefit Adjustment Contribution Dollars Cents	
SS# 111-10-0000 Edwards, Ellen	00	29	12/31/1998					200.00	1800 00		18 00	
SS# 111-10-0000 Edwards, Ellen	00	29	12/31/1997					200.00	1550 00		15 50	
SS#												
SS#												
SS#												
SS#												

employee's hours, earnings and employee paid contributions were under-reported on a previous report.
Employee Transaction Report with Action Code 29 and 12/31/CCYY as the action date for each
only the additional earnings and corresponding hours
employee's record

Understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent claims on this form, and hereby certify that to the best of my knowledge and belief, the above information is true and correct.

PAGE TOTALS

Employer Agent Signature

Prepared by

Telephone No.

Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the Additional Contributions Report, form ET-2555 showing the contribution amounts.

Reporting an employee's termination date for a prior year

Example 13

EMPLOYEE TRANSACTION REPORT												
Department of Employee Trust Funds WISCONSIN RETIREMENT SYSTEM P.O. Box 7931 — Madison, WI 53707-7931			Report Date (MM/DD/CCYY) 02/03/1998		Page No. 69-036 1313-131		Employer Identification No. 69-036 1313-131					
Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.												
TEACHERS/ADJES/EDUC SUPPORT PERSONNEL ONLY 1-1/82 THRU 6-90/XX												
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	EARNINGS		Calendar Year to Date		Deducted from Employee		Add'l. Contri? Cents X 1/100
						Hours of Service	Dollars	Hours of Service	EARNINGS Dollars	Employee Required Contribution Dollars	Benefit Adjustment Contribution Dollars	
SS# 131-31-3131 Martin, Marie County M Martinsville, WI 54515	00	01	09/16/1997									
SS#												
SS#												
SS#												
SS#												
SS#												
SS#												
I understand that Wis. Stat. § 943.305 provides criminal penalties for knowingly making false or fraudulent claims on this form, and hereby certify that to the best of my knowledge and belief, the above information is true and correct.										PAGE TOTALS		
Employer Agent Signature			Prepared by			Telephone No.		Date (MM/DD/CCYY)		If the employee has additional contributions, X this box and attach the Additional Contributions Report, form ET-2535 showing the contribution amounts.		

You can request *Employee Transaction Reports* (ET-2533) from our Supply and Mail Services office at (608) 266-3302.

If you have any questions, please call the Employer Communication Center at (608) 264-7900.